

Form <b>F-66 (IA-2)</b> (6-11-2014)					
STATE OF IOWA  2014 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2014  CITY OF <b>FONDA</b> , IOWA DUE: December 1, 2014		16207600100000 City Clerk PO Box 367 Fonda IA 50540-0367  <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		169,950		169,950	161,793
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		169,950		169,950	161,793
Delinquent property taxes		0		0	0
TIF revenues		5,081		5,081	5,140
Other city taxes		51,445	0	51,445	65,959
Licenses and permits		1,582	0	1,582	1,277
Use of money and property		11,194	349	11,543	12,900
Intergovernmental		165,495	698	166,193	184,840
Charges for fees and service		38,932	687,943	726,875	734,525
Special assessments		11	0	11	30,000
Miscellaneous		25,458	2,050	27,508	14,350
Other financing sources		740,185	48,841	789,026	645,717
Total revenues and other sources		1,209,333	739,881	1,949,214	1,856,501
Expenditures and Other Financing Uses					
Public safety		124,733	0	124,733	123,202
Public works		86,574	0	86,574	579,876
Health and social services		1,850	0	1,850	2,325
Culture and recreation		85,711	0	85,711	144,422
Community and economic development		12,687	0	12,687	12,950
General government		115,963	0	115,963	115,642
Debt service		11,111	0	11,111	11,111
Capital projects		52,255	0	52,255	20,000
Total governmental activities expenditures		490,884	0	490,884	1,009,528
Business type activities		0	652,119	652,119	622,370
Total ALL expenditures		490,884	652,119	1,143,003	1,631,898
Other financing uses, including transfers out		34,963	75,162	110,125	119,277
Total ALL expenditures/And other financing uses		525,847	727,281	1,253,128	1,751,175
Excess revenues and other sources over (Under) Expenditures/And other financing uses		683,486	12,600	696,086	105,326
Beginning fund balance July 1, 2013		(255,949)	617,247	361,298	361,298
Ending fund balance June 30, 2014		427,537	629,847	1,057,384	466,624
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 637,000	Other long-term debt		\$ 46,296
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 20,000			
			General obligation debt limit		\$ 684,451
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			Nov. 5, 2014		
Printed name of city clerk		Telephone	Area Code	Number	Extension
PHYLLIS MENKE		→	712	288-4466	
Signature of Mayor or other City official (Name and Title)				Date signed	
				Nov. 5, 2014	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF FONDA			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General  (a)	Special revenue  (b)	TIF special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent  (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	95,002	74,948		0	0	0	169,950			169,950	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	95,002	74,948		0	0	0	169,950		T01	169,950	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	95,002	74,948		0	0	0	169,950			169,950	6
7	TIF revenues			5,081				5,081		T01	5,081	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	51,445	0	0	0	0	51,445	0	T09	51,445	14
15	TOTAL OTHER CITY TAXES	0	51,445	0	0	0	0	51,445	0		51,445	15
16	Section B - LICENSES AND PERMITS	1,582	0	0	0	0	0	1,582	0	T29	1,582	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	314	0	0	0	0	0	314	349	U20	663	18
19	Rents and royalties	7,995	0	0	0	0	0	7,995	0	U40	7,995	19
20	Other miscellaneous use of money and property	2,885	0	0	0	0	0	2,885	0	U20	2,885	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	11,194	0	0	0	0	0	11,194	349		11,543	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	21,494	0	0	0	0	0	21,494	0	B89	21,494	27
28	Community development block grants	0	0	0	0	1,750	0	1,750	0	B50	1,750	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	21,494	0	0	0	1,750	0	23,244	0		23,244	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF FONDA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		63,008					63,008		C46	63,008	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	1,297	0	0	0	0	0	1,297	0	C89	1,297	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	698	C89	698	50
51	Iowa Department of Natural Resources	45,000	0	0	0	0	0	45,000	0	C89	45,000	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	46,297	63,008	0	0	0	0	109,305	698		110,003	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	4,648	0	0	0	0	0	4,648	0		4,648	63
64	Library service	9,479	0	0	0	0	0	9,479	0	D89	9,479	64
65	Township contributions	12,415	0	0	0	0	0	12,415	0	D89	12,415	65
66	Fire/EMT service	1,404	0	0	0	0	0	1,404	0	D89	1,404	66
67	Pocahontas County Foundation Grant	5,000	0	0	0	0	0	5,000	0	D89	5,000	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	32,946	0	0	0	0	0	32,946	0		32,946	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	100,737	63,008	0	0	1,750	0	165,495	698		166,193	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	105,917	A91	105,917	73
74	Sewer	0	0	0	0	0	0	0	58,127	A8Ø	58,127	74
75	Electric	0	0	0	0	0	0	0	454,549	A92	454,549	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	69,350	A81	69,350	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF FONDA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General  (a)	Special revenue  (b)	TIF special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent  (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	150	0	0	0	0	0	150	0	A89	150	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	32,541	0	0	0	0	0	32,541	0	A89	32,541	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	6,241	0	0	0	0	0	6,241	0	A61	6,241	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	38,932	0	0	0	0	0	38,932	687,943		726,875	104
105												105
106	Section F - SPECIAL ASSESSMENTS	11	0	0	0	0	0	11	0	U01	11	106
107	Section G - MISCELLANEOUS											107
108	Contributions	4,613	0	0	0	0	0	4,613	0	U99	4,613	108
109	Deposits and sales/fuel tax refunds	9,831	0	0	0	0	0	9,831	2,050	U99	11,881	109
110	Sale of property and merchandise	3,717	0	0	0	0	0	3,717	0	U11	3,717	110
111	Fines	4,297	0	0	0	0	0	4,297	0	U30	4,297	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Power of Trees Grant	3,000	0	0	0	0	0	3,000	0		3,000	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	25,458	0	0	0	0	0	25,458	2,050		27,508	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF FONDA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	272,916	189,401	5,081	0	1,750	0	469,148	691,040		1,160,188	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	636,987	0	0	0	0	636,987	41,914	NR	678,901	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	57,514			11,111	20,350	0	88,975	6,927		95,902	127
128	Internal TIF loans and transfers in	0	14,223	0	0	0	0	14,223	0		14,223	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	57,514	651,210	0	11,111	20,350	0	740,185	48,841		789,026	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	330,430	840,611	5,081	11,111	22,100	0	1,209,333	739,881		1,949,214	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	-382,980	132,926	-5,895	0			-255,949	617,247		361,298	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	-52,550	973,537	-814	11,111	22,100	0	953,384	1,357,128		2,310,512	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF FONDA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	55,635	17,596	0	0	0	0	73,231		E62	73,231	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	21,085	2,150	0	0	0	0	23,235		E24	23,235	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	26,483	1,061	0	0	0	0	27,544		E32	27,544	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	146	0	0	0	0	0	146		E32	146	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	577	0	0	0	0	0	577		E89	577	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	103,926	20,807	0	0	0	0	124,733			124,733	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF FONDA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	0	67,865	0	0	0	0	67,865		E44	67,865	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	15,000	0	0	0	0	0	15,000		E44	15,000	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	2,818	0	0	0	0	2,818		E44	2,818	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	891	0	0	0	0	891		E81	891	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	15,000	71,574	0	0	0	0	86,574			86,574	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF FONDA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	475	0	0	0	0	0	475		E79	475	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	1,375	0	0	0	0	0	1,375		E32	1,375	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	1,850	0	0	0	0	0	1,850			1,850	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF FONDA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	46,121	4,678	0	0	0	0	50,799		E52	50,799	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	2,801	5,896	0	0	0	0	8,697		E61	8,697	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	24,425	1,790	0	0	0	0	26,215		E61	26,215	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	73,347	12,364	0	0	0	0	85,711			85,711	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	2,413	0	0	0	0	0	2,413		E89	2,413	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	4,950	0	0	0	0	0	4,950		E89	4,950	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	5,324	0	0	0	0	0	5,324		E89	5,324	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	12,687	0	0	0	0	0	12,687			12,687	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF FONDA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	7,300	922		0	0	0	8,222		E29	8,222	160
161	Purchase of land and equipment	0	0		0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	46,977	26,132		0	0	0	73,109		E23	73,109	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	807	0		0	0	0	807		E89	807	164
165	Purchase of land and equipment	0	0		0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	1,833	0		0	0	0	1,833		E25	1,833	166
167	Purchase of land and equipment	0	0		0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	16,841	1,151		0	0	0	17,992		E31	17,992	168
169	Purchase of land and equipment	0	0		0	0	0	0		G31	0	169
170	Construction	0	0		0	0	0	0		F31	0	170
171	Tort liability — Current operation	14,000	0		0	0	0	14,000		E89	14,000	171
172	Other general government — Current operation	0	0		0	0	0	0		E89	0	172
173	Purchase of land and equipment	0	0		0	0	0	0		G89	0	173
174		0	0		0	0	0	0			0	174
175		0	0		0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	87,758	28,205	0	0	0	0	115,963			115,963	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	11,111	0	0	11,111			11,111	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	11,111	0	0	11,111			11,111	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Straight Park Improvements Project	37,765	0	0	0	0	0	37,765			37,765	184
185	CDBG Housing Rehabilitation Project		0	0	0	14,490	0	14,490			14,490	185
186		0	0	0	0	0	0	0			0	186
187	<b>Subtotal Regular Capital Projects</b>	37,765	0	0	0	14,490	0	52,255			52,255	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	37,765	0	0	0	14,490	0	52,255			52,255	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	332,333	132,950	0	11,111	14,490	0	490,884			490,884	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF FONDA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								137,719	E91	137,719	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							67,224	67,224	E80	67,224	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							386,689	386,689	E92	386,689	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							60,487	60,487	E81	60,487	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF FONDA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								652,119		652,119	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	332,333	132,950	0	11,111	14,490	0	490,884	652,119		1,143,003	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	350	20,390			0	0	20,740	75,162		95,902	255
256	Internal TIF loans/repayments and transfers out	0		14,223	0	0	0	14,223	0		14,223	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	350	20,390	14,223	0	0	0	34,963	75,162		110,125	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	332,683	153,340	14,223	11,111	14,490	0	525,847	727,281		1,253,128	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	<b>Total Governmental</b>	0	0	0	0	0	0	0			0	268
269	<b>Proprietary</b>								629,847		629,847	269
270	<b>Total ending fund balance June 30, 2014</b>	-385,233	820,197	-15,037	0	7,610	0	427,537	629,847		1,057,384	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	-52,550	973,537	-814	11,111	22,100	0	953,384	1,357,128		2,310,512	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF FONDA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 286,136

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
Purpose		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0		
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0		
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0		
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0		
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
8. TIF revenue	19U 20,000	29U 0	39U 0	49U 0	49U 20,000	49U 0	49U 0	I89 0		
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89		
9. Fire/EMS Station	19U 57,407	29U 0	39U 11,111	49U 0	49U 0	49U 0	49U 46,296	I89 0		
GO Bond Street Project	19U 0	29U 637,000	39U 0	49U 637,000	49U 0	49U 0	49U 0	I89 0		
11.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0		
Total long-term debt	77,407	637,000	11,111	637,000	20,000	0	46,296	0		

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2013

61V \$ 0

Outstanding as of JUNE 30, 2014

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	13,689,017	x .05 = \$	684,451

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.					
	W01	W31	W61		
	\$ 0	\$ 0	0	1,057,384	1,057,384
REMARKS	V98				